



(Original Signature of Member)

116TH CONGRESS
2D SESSION

H. R. _____

To direct the Secretary of Defense to compensate members of the Armed Forces for certain taxes deferred pursuant to Internal Revenue Service Notice 2020-65.

IN THE HOUSE OF REPRESENTATIVES

Mr. HASTINGS introduced the following bill; which was referred to the Committee on _____

A BILL

To direct the Secretary of Defense to compensate members of the Armed Forces for certain taxes deferred pursuant to Internal Revenue Service Notice 2020-65.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Armed Forces De-
5 ferred Tax Relief Act”.

1 **SEC. 2. COMPENSATION OF MEMBERS OF THE ARMED**
2 **FORCES FOR CERTAIN TAXES DEFERRED**
3 **PURSUANT TO INTERNAL REVENUE SERVICE**
4 **NOTICE 2020-65.**

5 In the case of a member of the Armed Forces whose
6 taxes were deferred pursuant to Internal Revenue Service
7 Notice 2020-65, if such deferred taxes are withheld by the
8 Secretary of Defense during the period beginning on Jan-
9 uary 1, 2021, and ending on April 30, 2021, the Secretary
10 shall (contemporaneous with such withholding) make a
11 payment to such member in an amount equal to the de-
12 ferred tax so withheld. Any payment under this section
13 shall be excluded from gross income of the member and
14 exempt from taxation under any provision of Federal law.